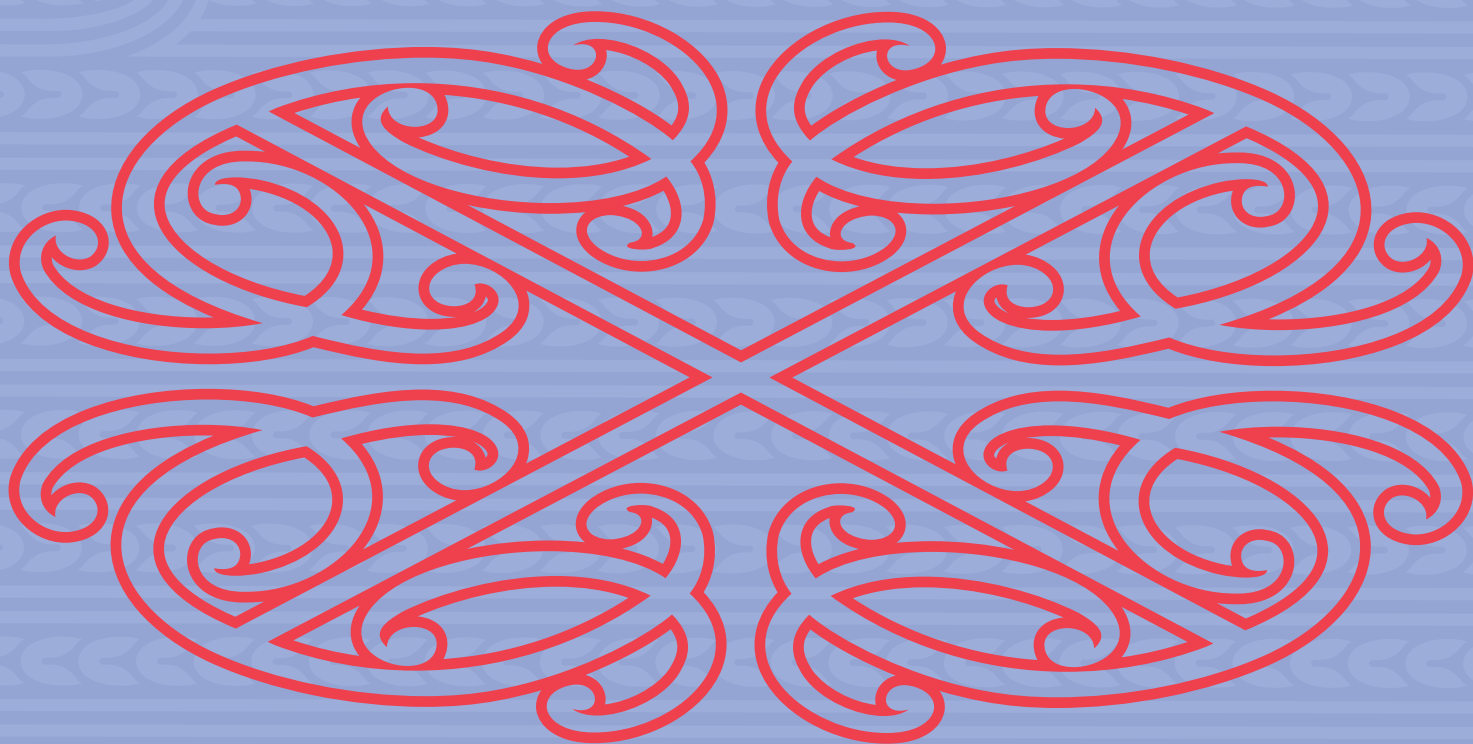


Pūrongo ā-Tau

Annual Report

2023–2024



 **NZCER**

Rangahau Mātauranga o Aotearoa

Te whāinga roa | Our vision

Ko te kaupapa o te mātauranga he whakatipu ākonga, he whakatinana i ngā pūmanawa, he hāpai hoki i te oranga nui o te hapori.

Education is about nurturing ākonga, realising potential, and helping communities thrive.

Te kaupapa

He whakaterere tōmua tā mātou mahi. Ko te pūtake o ā mātou mahi, he kimi i ngā ara e whiwhi ai ngā kaiako, ngā ākonga, me ngā whānau ki ngā hua nui me ngā putanga whaihua o te ao mātauranga—mā te rangahau, mā ngā rauemi, me ngā ratonga.

Ngā uara

He mea nui ki a mātou te tū motuhake, te pono, te auahatanga, te mahi ngātahi, me te rangatiratanga. E atawhaitia ana ēnei āhuatanga e te:

- whanaungatanga—ka atawhai mātou i ō mātou hononga me ngā pātuinga tau utuutu
- manaakitanga—ka whakamana mātou i te tangata, ka manaaki, ka atawhai hoki i a ia
- ako—he mea nui te ako, ā, kei te ako haere hoki mātou.

Ngā whāinga tōmua a te rautaki

Ka āwhina a mātau kaupapa rautaki e whā ki te whakatutuki i tā mātou kaupapa.

- Te whakakorenga o te mahi tāmi i te ao mātauranga.
- E hāpai ana i te mana o te Māori, e whakamana ana i te Māori.
- He whakapiki ake i te noho taurite o ngā ākonga me ngā tikanga taurite i te ao mātauranga.
- Te tū hei pou whakaawe i te ao mātauranga o āpōpō.

Purpose

Whakaterere tōmua (wayfinding) is our mahi. Our purpose—through research, resources, and services—is to find ways for kaiako, ākonga, and whānau to have the best possible education experiences and outcomes.

Values

We value motuhake—our independence; pono—strong ethics; auahatanga—creativity and innovation; mahi ngātahi—collaboration; and rangatiratanga—leadership. Paramount to these are:

- whanaungatanga—we value relationships and reciprocal partnerships
- manaakitanga—we respect others and treat them with generosity and care
- ako—we value learning and are also on this journey.

Our strategic priorities

Our four strategic priorities help us achieve our purpose.

- Decolonising education.
- Upholding mana Māori, whakamana Māori.
- Improving equity for ākonga and equity in education.
- Influencing the future of education.

Ngā rārangi take

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About NZCER



Rangahau Mātauranga o Aotearoa | New Zealand Council for Educational Research (NZCER) delivers quality research to influence education policy and practice.

We aim to improve learning by influencing education policy and practice, we are actively committed to the principles of Te Tiriti o Waitangi to help us uphold mana Māori, whakamana Māori, and we constantly strive for high-quality research. This research is integral to the publications, resources, services, evaluations, and advice we provide.

Whakatere tōmua

Whakatere tōmua anchors our aspirations—hai punga te wawata kia rere ki whea atu, ki whea mai.

Whakatere tōmua is about utilising the concepts of wayfinding—the voyaging spirit, navigation, and waka—as ways to describe the NZCER mahere. The concept of wayfinding or navigation prompts and provokes images and values that are located in the action of stepping off solid land that we know well, and accepting the challenge to embark on new journeys. Our journey takes us through both familiar and uncharted waters.

Background

NZCER is an independent statutory body that works for public good in education, and was established in 1934 with philanthropic funding from the Carnegie Corporation. In 1945, we became an independent statutory body, and we operate under the New Zealand Council for Educational Research Act 1972. The Act sets out our official functions:

- a) to foster the study of, and research into, educational and other like matters, and to prepare and publish such reports on these matters as may in its opinion be necessary or of value to teachers or other persons
- b) to furnish information, advice, and assistance to persons and organisations concerned with education and other similar matters.

Our staff include Research & Development, Sales, and Business Support teams. Te Wāhanga is a team of kairangahau who give priority to kaupapa Māori research.

NZCER operates for public good in education. Our revenue comes from multiple sources, including contestable research contracts, a government grant called Te Pae Tawhiti, and sales from our resources and services. Te Pae Tawhiti enables us to build a research programme that complements and enhances our contract work. We bid for work that aligns with our strategic priorities and areas of expertise, and focus on mahi that we believe will have an impact in education.

Te Poari me te Kāhui Kōwhiri o NZCER

The NZCER Board and Electoral College

NZCER is an independent statutory body, run under the New Zealand Council for Educational Research Act 1972. The Act sets out how members are appointed and elected to the Council. These members are known as the Board. The Board's sole employee is the NZCER Director, who is responsible for managing the Council's activities and supporting NZCER kaimahi to undertake its work.

About our Board members—election and terms

The Board includes five elected members, up to three Board-appointed members, and one member appointed by the Minister of Education. Board members are nominated and elected by an electoral college—a group of professionals from the education sector. This group ensures that Board members fairly represent the different segments of the education sector: public institutions, early childhood to tertiary organisations, unions, and professional associations.

Board members serve for terms of 4 years, with two or three of the five elected Board members completing their term every 2 years. Elected members can stand for re-election at the end of a term.

NZCER would like to acknowledge Graeme Aitken, whose term came to an end on 30 September 2023. We would like to thank him for his exemplary contributions over his time with the Board.

Our Board members as at 30 June 2024



Chair: Professor John O'Neill

Elected member

Professor, Institute of Education
Te Kura o Te Mātauranga, Massey
University Te Kunenga Ki Pūrehuroa
Term ends: 30 September 2027



Professor Melinda Webber

Ngāti Hau, Ngāti Kahu, Ngāti Whakaue
Elected member

Te Tumu—Deputy Dean, Te Kura
Akoranga me te Tauwhiro Tangata,
Waipapa Taumata Rau
Term ends: 30 September 2025



Deputy Chair: Professor Jodie Hunter

Minister's appointee

Professor, Institute of Education
Te Kura o Te Mātauranga, Massey
University Te Kunenga Ki Pūrehuroa
Term ends: 5 November 2026



Malakai Koloamatangi

Elected member

Director, Pasifika Directorate, Massey
University Te Kunenga Ki Pūrehuroa
Term ends: 30 September 2025



Professor Bronwen Cowie

Elected member

Association Dean Research, Education
Division, University of Waikato
Term ends: 30 September 2027



Arihia Stirling

Te Whānau-ā-Apanui, Ngāti Porou,
Ngai Tahu, Ngāti Whātua

Co-opted member

Teacher and Principal, Te Kura Māori o
Ngā Tupawae
Term ends: 27 May 2026



Associate Professor Mere Skerrett

Elected member

School of Education, Victoria
University of Wellington
Term ends: 30 September 2027



Bruce Jepsen

Tainui, Ngāti Raukawa

Co-opted member

Manukura, Chief Executive Officer,
Te Akatea
Term ends: 27 May 2026



Martin Zuba

*Co-opted member, Audit & Risk
Subcommittee Chair*

Chartered Accountant and Partner
(retired), Ernst & Young
Term ends: 21 May 2028

Kupu takamua

Foreword

Kia whakatōmuri te haere whakamua

It is a milestone year for NZCER, with much to celebrate. We begin by acknowledging the 50th anniversary of Te Wāhanga, our kaupapa Māori research unit.

As the saying goes, “kāore te kūmara e kōrero mō tōna māngaro”. And where Te Wāhanga may prefer to continue quietly producing groundbreaking kaupapa Māori research, we hope they will permit us this brief acknowledgment of their immense body of research that continues to grow, inform and inspire year by year.

The team has its inception in Dr Richard Benton’s *Survey of Language Use in Māori Households and Communities 1973–1978*, and since then has continued to produce high-quality kaupapa Māori research that centres the language, culture and identity of our ākonga and kaiako Māori. This year’s Pūrongo ā-tau contains more outstanding work from the team, including *Wāhine Māori in Leadership* and Dr Benton’s own presentation from our celebration of Te Wāhanga earlier in the year.

In keeping with active support of reo Māori revitalisation, this past year also saw the introduction of our refreshed *Te Urungi*—a beginner’s assessment for te reo Māori. This mahi continues and extends our overall equity-focused assessment refresh programme, with its improved accessibility, new designs, audio support and the capacity for organisations as well as schools to use the assessment. We are excited to be making this option available to the wider community in Aotearoa.

Assessment generally has been a major issue in the education and policy space this last year. NZCER continued to be deeply involved in this space, using our expertise and experience to help ensure that the needs and aspirations of ākonga and kaiako remain at the heart of the debates. The expansion of our PAT refresh, begun several years ago with the benefit of a significant philanthropic grant, now sees both PAT Pāngarau and PAT Pānui as fully functioning, equity-focused standardised assessments that schools can use through our NZCER Assist platform. Supporting teacher practice is what motivates us, ensuring we continue to offer assessments of high quality and robust design.

The PATs were announced by government/the Minister of Education as one of the options available to schools for their encouraged twice-yearly testing from 2025. For some schools, this policy simply reinforces current practice. However, we understand that for some schools this is quite a shift. NZCER offers considerable support for teachers and schools including those new to PATs and will continue to do so in the years ahead.

NZCER has been clear with the sector about its general position on standardised assessment throughout the last year.

Our assessment mahi is based on our longstanding belief is that standardised assessments are valuable in low-stakes, formative environments rather than as a high-stakes, single indicator of progress. We hope PATs will continue to be used as one of several tools in a teacher’s toolkit—alongside observations, whānau input, ākonga feedback and appropriate professional learning and development.



John O'Neill, Board Chair



Graeme Cosslett, Tumuaki

Much of the Te Pae Tawhiti research programme has focused on our strategic priorities. In the last year we have continued to build on our partnership with the University of Auckland's Professor Melinda Webber, with two new COMPASS reports published. Our National Survey is undergoing a refresh. Additionally, we have produced a very popular resource on engaging with models of health and wellbeing that draw on mātauranga Māori, and we have conducted research into early career teachers, decarbonisation initiatives in schools, financial capability, and the Equity Index.

As always, the rate of change in education is rapid. We are immensely proud of our team's commitment to both anticipate such change and appreciate the enduring, vital issues for equitable education in Aotearoa.

Finally, we want to express our sincere gratitude to NZCER's Board and kaimahi for their steadfast commitment to developing an education system that encourages and enables everyone to flourish.

A handwritten signature in black ink that reads "Jo'Neill".

John O'Neill, Board Chair

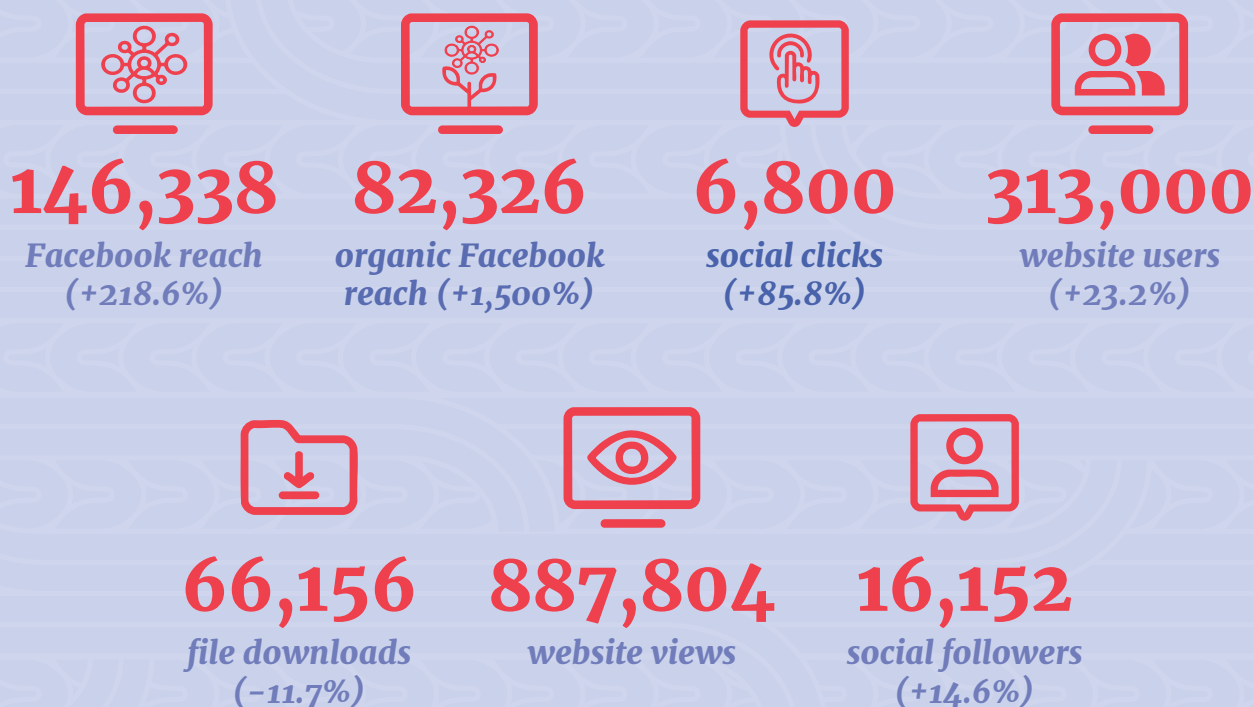
A handwritten signature in black ink that reads "Graeme Cosslett".

Graeme Cosslett, Tumuaki Chief Executive

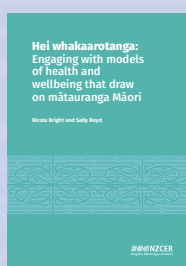
Te whātoro me te whakaaweawe o ā mātou mahi

The reach and impact of our work

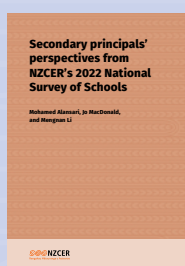
OUR IMPACT IN NUMBERS:



OUR MOST POPULAR RESEARCH



Hei whakaarotanga:
Engaging with
models of health and
wellbeing that draw on
mātauranga Māori



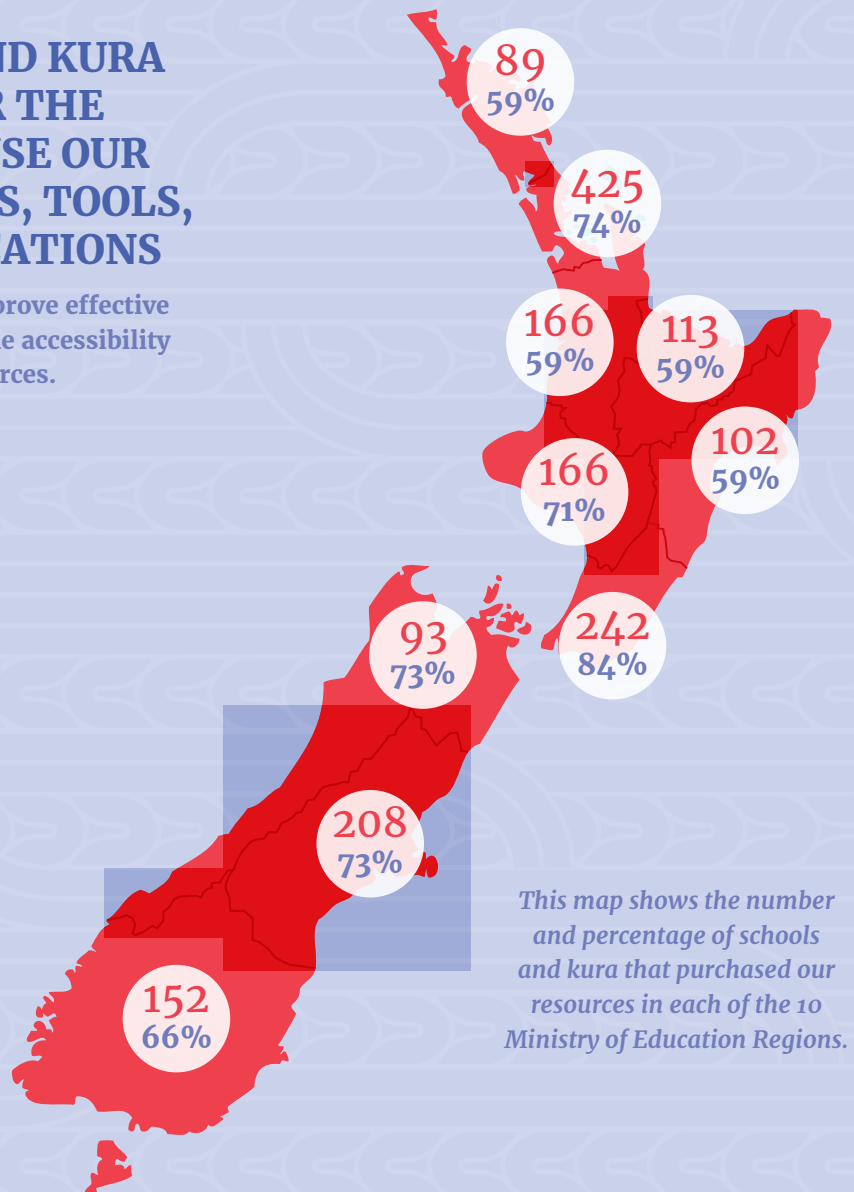
Secondary principals'
perspectives from
NZCER's 2022 National
Survey of Schools



Me aro ki te hā o Hine-
ahu-one - Wāhine
Māori in Leadership

SCHOOLS AND KURA ALL OVER THE COUNTRY USE OUR ASSESSMENTS, TOOLS, AND PUBLICATIONS

We have a goal to improve effective
use and to broaden the accessibility
of our resources.



OUR WEBSITES

Assessment Resource Banks (ARBs)

Curriculum for the Future

NZCER main website

NZCER Assist (Marking Service)

Teaching & Learning Research Initiative (TLRI)

Teaching, School, and Principal Leadership Practices Survey Tool

Wellbeing@School


Hauwhā tuatahi

First quarter

Me aro ki te hā o Hine-ahu-one—Wāhine Māori in leadership

Keita Durie, Melissa Denzler,
Hana Turner-Adams

 Decolonising education

 Upholding mana Māori,
whakamana Māori

*Me aro ki te hā o Hine-ahu-one |
Pay heed and dignity to the power
of women*

Distinct qualities and models of leadership, cultural taxation, and the need for mentoring are among the key findings of a landmark new study on wāhine Māori in educational leadership.

Me aro ki te hā o Hine-ahu-one | Wāhine Māori in Leadership is a report from Te Wāhanga produced for Te Wehengarua, the Post Primary Teachers' Association, to explore how to better support wāhine Māori in, or into, positions of educational leadership.

The report provides a rich picture of the lived experiences of wāhine Māori in kaupapa Māori and English-medium secondary settings.

Key findings

Diverse roles and responsibilities: Wāhine Māori hold a wide range of roles within their schools and kura. The wāhine Māori we interviewed were employed in a range of formal leadership positions, including one principal, four deputy principals, 15 middle leaders, three teachers, and one administrative staff member. In the survey results, 220 of the 348 wāhine Māori who responded held a formal leadership role.

Cultural taxation: Beyond their formal, remunerated positions, most wāhine Māori in our study undertook additional roles and responsibilities. These roles encompassed cultural



and pastoral responsibilities, unpaid commitments, and additional duties essential to the culture, wellbeing, and success of students and communities.

Distinctive leadership qualities:

Leadership through the lens of wāhine Māori emphasised their distinct attributes and strengths. Māori leadership was characterised by unique qualities, emphasising collaborative and inclusive models over hierarchical approaches. Wāhine also emphasised the importance

of recognising and supporting their leadership roles and contributions within Māori and non-Māori contexts.

Importance of mentoring and support:

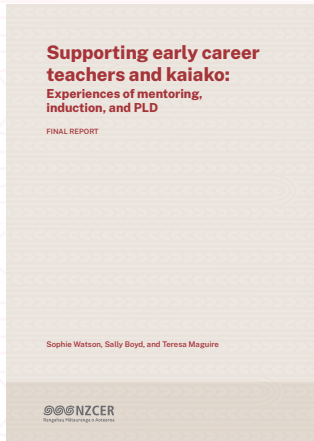
Mentoring and support are pivotal in nurturing the leadership aspirations of wāhine Māori. Positive role models, mentors, and networks were crucial to their success. Whānau also played a key role in providing practical, emotional, and moral support to wāhine Māori who are in leadership.

Recommendations and future research directions

The study recommendations emphasise the need for robust mentoring programmes and support networks tailored to the needs of wāhine Māori. We advocate for specific support mechanisms for new and aspiring leaders along with professional learning and development opportunities crucial to fostering the growth of wāhine Māori in leadership positions. Potential research directions to deepen our understanding of effective support for wāhine Māori include examining the implications of fasttracking initiatives and exploring the methods and strategies employed by principals in supporting the leadership aspirations of wāhine Māori.

Supporting early career teachers and kaiako: Experiences of mentoring, induction, and PLD

Sophie Watson, Sally Boyd, Teresa Maguire



Improving equity for ākonga and equity in education

Influencing the future of education

This report explores the support that early career teachers | kaiako (ECT|K) in English-medium early childhood education, primary, and secondary centres need. It includes an examination of aspects of the mentoring process that are working well for both ECT|K and their mentors and suggests ways this support could be improved.

Additionally, the study included a specific focus on the experiences of Māori and Pacific ECT|K working in English-medium centres. These teachers had many commonalities with other ECT|K, as well as unique differences that are explored.

Evaluation of Kia Takatū ā-Matihiko, National Digital Readiness programme

Rachel Bolstad, Nicola Bright

Influencing the future of education

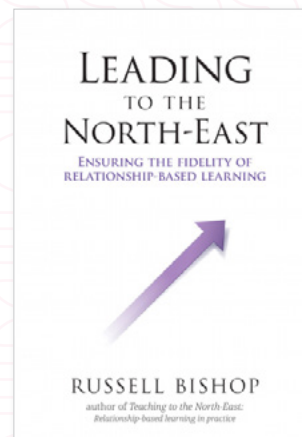
Kia Takatū ā-Matihiko, the National Digital Readiness Programme, was a bilingual and bicultural programme designed to support teachers, kaiako, principals, and tumuaki to feel confident and well equipped to be ready to implement the new Digital Technologies and Hangarau Matihiko (DT & HM) curriculum content that had been added to The New Zealand

Curriculum and Te Marautanga o Aotearoa, respectively.

NZCER was an embedded evaluation partner for Kia Takatū ā-Matihiko. Through the collaborative development of theories of change, the evaluation helped to clarify the ideas and assumptions that underpinned the design and delivery of Kia Takatū ā-Matihiko, identify the programme's intended outcomes, and develop measures to track how the programme's activities contributed to achieving these outcomes.

Leading to the North-East: Ensuring the fidelity of relationship-based learning

Russell Bishop



In his 2019 book, *Teaching to the North-East: Relationship-based learning in practice* Russell Bishop identified how Māori and other marginalised students—such as the children of migrant, refugee, and faith-based groups and neuro- and gender-diverse children—can benefit from a North-East relationship-based pedagogy.

Now, in *Leading to the North-East*, Bishop demonstrates how North-East leaders ensure teachers are able to implement and sustain the North-East relationship-based pedagogy with fidelity by:

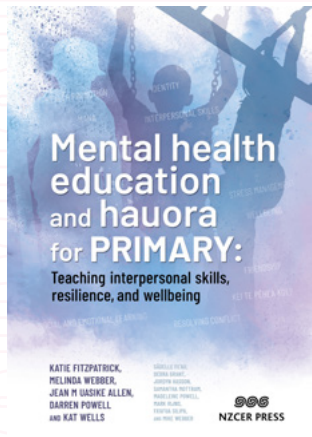
- setting goals for equity, excellence, and cultural sustainability
- implementing a pedagogic approach that ensures these goals are realised
- implementing in-school support systems that ensures the pedagogy is implemented *with fidelity* over time—these systems include infrastructure, leadership, inclusion, and evidence

- taking ownership of the approach by planning, resourcing, and reviewing teaching and school-wide leadership practices to ensure support systems work as intended, over time.

The book includes three case studies that demonstrate how this process of reform was able to successfully raise Māori student achievements to match that of their non-Māori peers, enable Māori students to do so “as Māori”, and benefit other marginalised students.

Mental health and hauora for primary: Teaching interpersonal skills, resilience, and wellbeing

Katie Fitzpatrick, Melinda Webber, Jean M Uasike Allen, Darren Powell and Kat Wells

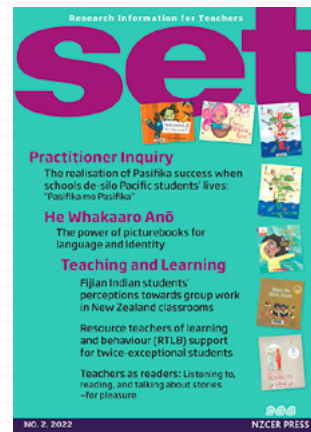


This book is the result of a collaboration between academics at the University of Auckland Waipapa Taumata Rau and teachers in schools. It is an excellent resource for teachers wanting to teach about resilience, mental health, interpersonal skills, and wellbeing.

It contains lesson plans designed to enhance learning to enable primary students to develop knowledge, understandings, and skills in the areas of:

- personal identity
- communication and relationships with others
- wellbeing
- health promotion, action, and activism.

Set 2023: no. 2



Featuring:

- *Conversations about complex issues* by Suzanne Trask, Erica D’Souza, Boyd Swinburn, and Jacquie Bay
- *Designing bespoke professional learning and development by being purposeful and open-ended, offering space, and playing* by Philippa Nicoll Antipas
- *Working towards wellbeing rests on whanaungatanga and partnerships*, by Sally Boyd and Nicola Bright
- *Becoming an ally: Decolonising a New Zealand classroom*, by Holly Bodman
- *Fa’a Pasifika: Moving beyond culturally sustaining education*, by Trevor Bills and Ala’imalo Falefatu Enari
- *Training an AI rover for Mars: Why and how?* By Cathal Doyle, Stephen Ross, Cathy Bunting, Matt Boucher, and Tanya Kotze
- *Making NCEA assessment more equitable: Can UDL principles help?* By Rosemary Hipkins and Janet Lee

National Monitoring Study of Student Achievement (NMSSA)—final findings

In July 2023, the NMSSA released its final pair of reports, on 2022 student achievement in mathematics & statistics, and health & physical education.

The study analysed results from a nationally representative sample of Year 4 and Year 8 students in both subjects, providing a reliable snapshot of student achievement that builds on previous analysis.

Overall, achievement remained stable compared to previous assessments for both year groups. However there were slight but statistically significant declines for ākonga Māori, Pacific learners and girls in mathematics at Year 8.

The work done by the University of Otago and NZCER on this study continues in the Curriculum Insights and Progress Study.

Early Childhood Folio vol. 27 no. 1 (2023)



- *Connecting and communicating: Story interactions in the early years*, by Joanna Williamson and Amanda White, and Helen Hedges.
- *Making sense of Te Whāriki a te Kōhanga Reo through toi Māori: A whānau approach*, by Hoana McMillan, Tiria Shaw, Heather Patu, Abigail Parekura, Jannalee Hano Tihema, Victoria Urlich, and Kamorah Shaw.

- *A space for critique: Opening up the world with young children, through the possibilities of critical pedagogy*, by Raella Kahuroa, Jacqui Lees, Tina Johns, Olivia Ng, Nilma Abeyratne.
- *“I need energy to make my brain work”:* Supporting children, teachers and whānau through the KidsCan ECE programme, by Sally Peters.
- *Looking through a spiritual lens to shape inclusive practices for children with additional learning needs*, by Fiona Fonseka and Janette Kelly-Ware.

Articles, blogs and media

Supporting culturally sustaining practices for change—resources and ideas by Melissa Denzler for NZCER.

Responsibilities, expectations and learning: What do Boards of Trustees need to know about climate transitions? By Rachel Bolstad for NZCER.

Disagreement over how to tackle the education crisis, or if it even exists—comment from Charles Darr for RNZ.

How do principals view their work?—interview with Mohamed Alansari for Nine to Noon, RNZ.



Conference presentations

Alansari, M. (2023, August). What do we know about good teaching practices in area schools? Invited keynote address at the New Zealand Area Schools Association national conference, Rotorua, New Zealand.

Alansari, M. (2023, August). Role of PLD in driving improvements to teaching and learning. Invited workshop at the New Zealand Area Schools Association national conference, Rotorua, New Zealand.

Alansari, M. (2023, August). Making the most of your data to drive improvement. Six workshops to 50–70 senior and middle leaders of the Northern Learning Network (North Shore schools cluster) and Eastern Learning Network (Howick/Botany schools cluster).

Bright, N. & Durie, K. (2023). ‘Research to support Māori aspirations’. Invited presentation to Ngā Kura ā-Iwi Annual conference, Rotorua 3–4 August.

Darr, C. (2023). Standardised assessment, lecture and follow up workshops with initial teacher education students at the University of Otago, 26 and 27 July

Denzler, M. (2023, August). Supporting culturally sustaining practices for change—resource and ideas building. Presentation at National Association Of Secondary Deputy And Assistant Principals conference, Wellington.

Fenaughty, J., Ker, A., Alansari, M., Besley, T., Kerekere, E., Pasley, A., Saxton, P., Subramanian, P., Thomsen, P., & Veale, J. (2023, August). Takātapui and rainbow young people’s experiences in the Identify Survey: Some key findings. Paper presented at INVOLVE [national conference for youth development], Auckland, New Zealand

Gibbs, B. & McDowall, S. (2023) Common Practice Model: An overview of the literature. Online presentation to the Education Review Office, August.

Gibbs, B. & McDowall, S. (2023). Developing a common practice model for literacy & communication and maths: A review of the literature. Presentation to the Education Review Office national team. Zoom webinar, 4 August.

Gibbs, B. (2023). “It made me feel like an expert”: Developing functional thinking through culturally located tasks. Paper (under review), submitted for the 15th International Congress on Mathematical Education.

Hipkins, R. & Waiti, P. (2023). What is a knowledge system? Webinar for the Science Learning Hub, 10 August.

Roberts, J. (2023). ‘Make and break’. Presentation for NZAMT Whangarei 2023. 25 September.

Smaill, E. (2023), Preparing a 2000-word paper submission for the 2024 AERA Annual Meeting, 17–27 July.



Hauwhā tuarua

Second quarter

Curriculum Insights and Progress Study—first assessments

Following the National Monitoring Study of Student Achievement (NMSSA), NZCER again partnered with Otago University's Educational Assessment Research Unit to monitor student achievement.

This new project, the Curriculum Insights and Progress Study, was initiated in early 2023 to assess student progress through Te Mātaiaho, the refreshed New Zealand Curriculum.

It continues the monitoring of each learning area from a nationally representative sample, with the addition of representative cohort analysis for reading, writing, and maths. Additionally, the study works with a panel

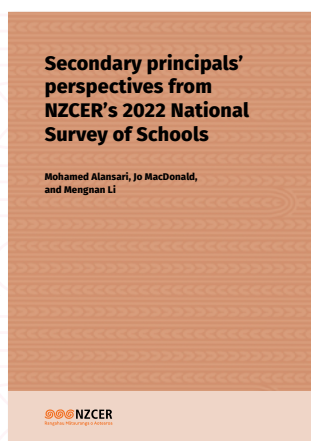
of up to 40 principals for rapid feedback on achievement, assessment and ongoing changes. Curriculum Insights also expands the monitoring from Year 4 and Year 8 to Years 3, 6 and 8.

Term 4, 2023 saw the beginning of our assessments for this study. In-depth reporting is underway for English and Te Ao Tangata, while data windows and cohort analysis began here for reading and mathematics.

As one of the key measures of student achievement for the New Zealand Government, this is a critical study that NZCER is honoured to continue being a part of.

Secondary principals' perspectives from NZCER's 2022 National Survey of Schools

Mohamed Alansari, Jo MacDonald, Mengnan Li



 **Influencing the future of education**

 **Improving equity for ākonga and equity in education**

 **Upholding mana Māori, whakamana Māori**

As part of the 2022 National Survey of Secondary Schools, NZCER invited all English-medium

secondary school principals (state and state-integrated) to complete our surveys.

The report covers all the questions asked of principals, organised in four areas:

1. optimism, supporting Māori students, and supporting Pacific students
2. governance, system-wide interactions, and support
3. teaching, learning, and wellbeing
4. equity, curriculum, and working experiences.

Key findings included:

- Most principals enjoy their job (80%), but only 9% thought their workload is manageable. Twenty-two percent thought their high workload prevented them from doing justice to their school.
- Overall, principals reported feeling optimistic and supported by good systems and committed staff (72%–88%), but only 55% had a clear idea of upcoming initiatives or policy changes that impact how they work.

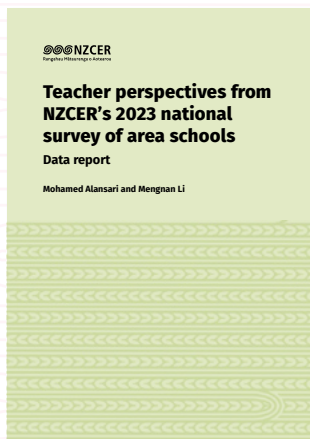
- Providing support for vulnerable students, including those with mental health issues, is identified as the top-ranking issue facing schools. While this is a concern, it was pleasing to see nearly all principals (98%) indicated that their school had well-embedded plans and processes for identifying and acting on students' social or mental health concerns.

a clear idea of upcoming policy initiatives or changes affecting their work.

- Many teachers reported that their schools actively explore how to honour te Tiriti o Waitangi in their work (73%). They also reported engaging in a range of positive practices to support Māori learners (62–73%), supported by useful PLD over the past three years (57–64%).

Teacher perspectives from NZCER's 2023 national survey of area schools

Mohamed Alansari, Mengnan Li



Improving equity for ākonga and equity in education

Influencing the future of education

As an additional part of our National Survey of Schools, we collaborated with the New Zealand Area Schools Association (NZASA) to survey area school teachers between 15 June and 21 July 2023.

A total of 652 area teachers across 64 area schools completed the survey, with questions focusing on:

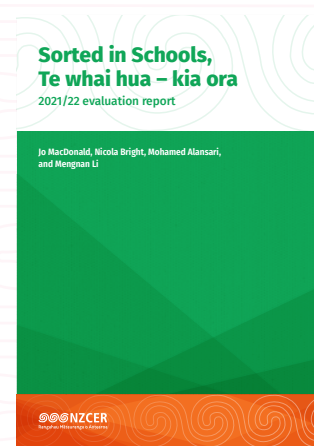
- views on the year ahead
- support for Māori students
- support for Pacific students
- student wellbeing
- teachers' working experiences, career plans, and support
- professional learning and development (PLD).

Key findings include:

- Many area school teachers (78%) felt supported by staff who are committed to making a positive difference to all their students and their communities.
- Around 60% felt confident and optimistic about the year ahead. However, only 43% had

Sorted in Schools, Te whai hua – kia ora 2022/23 evaluation report

Jo MacDonald, Nicola Bright, Mengnan Li



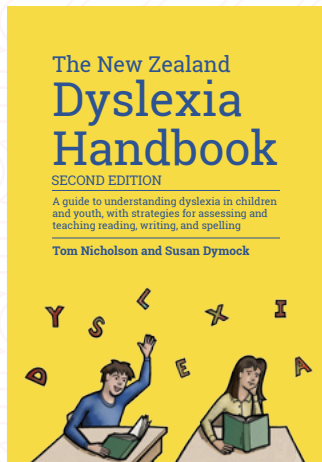
Improving equity for ākonga and equity in education

This is the fourth annual evaluation report for the Sorted in Schools, Te whai hua – kia ora programme, a financial literacy programme for secondary school students and ākonga, led by Te Ara Ahunga Ora Retirement Commission. In 2023, the evaluation focused on collecting data about key programme goals and reporting on the proportion of schools and kura that used Sorted in Schools, Te whai hua – kia ora in 2022/23. This short report presents findings from a survey of teachers and kaiako.

Te whai hua – kia ora and Sorted in Schools are two strands within the same programme. The He Awa Whiria model (Macfarlane & Macfarlane, 2019), based on the metaphor of braided rivers that represent Māori and Western streams of knowledge, has informed our thinking about the evaluation framework, analysis, and reporting. We present data and key findings from EME and MME separately but weave the findings together in a conclusion.

The New Zealand Dyslexia Handbook (2nd edition)

Tom Nicholson and Susan Dymock



In today's digital world, reading and writing are more important than ever. Students are reading and writing text on smartphones, tablets, and laptops as well as in school for hours every day. Yet many of these students will have dyslexia—between 5% and 20%, depending on the school—and they will struggle to enter this new digital world because they cannot read and write well.

This handbook is not a course of instruction. Its goal is to give the teacher a handy reference manual to help students with dyslexia, and other students with severe reading and writing difficulties, to read and write well. At the heart of the handbook is the belief that the teacher is the most important factor in whether or not a student will succeed at school.

Kairangahau awarded at NZARE conference

NZCER Kairangahau / Researcher Dr Amanda White was announced as the recipient of the Lyn Foote Award for Research in Early Childhood Education, an immense honour.

She won the award at the 2023 NZARE conference for her PhD thesis, which explores multimodal story interactions between toddlers, families and teachers in a culturally and linguistically diverse community. A handful of the glowing comments accompanying her award:

- “Her thesis is ground-breaking in offering an original and highly theorised

conceptualisation of toddlers as multimodal story tellers and meaning makers”

- “Amanda has reconceptualised stories, storytelling and making, participatory roles, and toddlers’ sociocultural and social semiotic competencies”
- “The standard of argument is consistently high, with ambitious goals that have been realized through detailed and sensitive data generation and analysis, including with participant consultation during analysis processes.”

Awarding of 2023 Margaret Blackwell Fellow

The 2023 Margaret Blackwell travel fellowship for early childhood education was awarded to Jo Knox, of The Learner First and Maths Development Ltd.

Her proposal, *Facilitating a smooth and successful transition in maths for our young learners between early childhood and school*, focuses on observing children as they engage in maths-related learning in early childhood settings across Japan, Canada and Australia.

Followed by meetings with practitioners and academics in the early childhood field in each of these sectors, she intends to use this study to develop stronger transitions between early childhood and primary education.

Articles, blogs and media

The testing dilemma: The unintended consequences of NCEA’s new literacy and numeracy co-requisite | New Zealand Council for Educational Research (nzcer.org.nz)

What do principals say are the biggest issues facing secondary schools? | New Zealand Council for Educational Research (nzcer.org.nz)

The Equity Index – how do principals feel about it? | New Zealand Council for Educational Research (nzcer.org.nz)

Children as citizens: A Blackwell Fellow’s experience in Reggio Emilia | New Zealand Council for Educational Research (nzcer.org.nz)

Conferences and presentations

Alansari, M., Haig, T., Ponder-Sutton, A., & Sun, A. (2023, November). “The state of principalship in Aotearoa: a conversation between research and policy” NZARE Conference presentation.

Alansari, M. (2023). Invited presentation to facilitate PLD workshop for academic staff at University of Auckland to discuss next year research priorities based on the recent national survey findings, 23 November.

Bolstad, R. (2023). ‘Researching good practice in climate change education’. Webinar presentation for UNESCO Pacific Ministries of Education on ESD and GCE. 6 December

Gibbs, B. (2023) New Zealand Association of Mathematics Teachers Conference, Whangārei 2–5 October

Gibbs, B. (2023) NZARE Mathematics Education SIG | Day Conference 2024

Gibbs, B. (2023). “It made me feel like an expert”: Developing functional thinking through culturally located tasks. Preparation for extended conference paper for International Congress of Mathematics Educators.

Gibbs, B. (2023). Preparation and Presentation to graduating students at Victoria University on the Common Practice Model 23, 27 and 29 November

Hipkins, R. & Waiti, P. (2023). What is a knowledge system? Presentation at NZARE conference, Palmerston North, November 19.

Jones, E., De Goldi, K., Dingley, A., McDowall, S., & Reese, E. (2023). Panel presentation Reading for pleasure. LIANZA National Conference. Christchurch, 1 November.

McDowall, S. (2023). Multimodality and the Common Practice Model. Presentation to the primary Curriculum Leads team, Zoom webinar, 13 September.

McDowall, S. (2023). Teachers as readers: Listening to, reading, and talking about stories—for pleasure. Presentation at the New Zealand Literacy Association 45th National Conference: Lighting the literacy pathway. Invercargill: Ascot Park Hotel, 25 September.

McDowall, S. (2023). National monitoring of the English learning area: Where have we come from and where are we going? Presentation at the New Zealand Literacy Association 45th National Conference: Lighting the literacy pathway. Invercargill: Ascot Park Hotel, 27 September.

McDowall, S. (2023). How do teachers who read support reading for pleasure in their classrooms and schools? Presentation to members of the New Zealand Literacy Association, Zoom webinar, 19 October.

Smaill E. & Bright, N (2023), Preparation for 2024 AERA conference presentation.



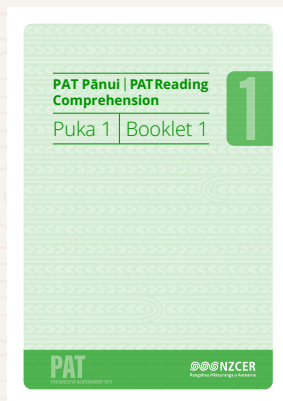
Hauwhā tuatoru

Third quarter

Introducing PAT Pānui | PAT Reading Comprehension

Our equity-focused refresh of the PATs continues in 2024, with the introduction of *PAT Pānui | PAT Reading Comprehension* as an online test through NZCER Assist. Schools can continue using the previous *PAT: Reading Comprehension* assessment either online or on paper in 2024, but there will be a shift to only *PAT Pānui* being available for 2025. Key changes for the new tests include:

- The introduction of materials from contemporary New Zealand, Māori and Pacific authors.
- A focus on equity, social and cultural diversity in test development, to better reflect



communities and environments from across Aotearoa and the wider Pacific.

- Improved accessibility options for ākonga.
- Questions have been recategorised to test a broader range of reading comprehension attributes—including retrieval, local and complex inferencing, integrating and interpreting information, and critiquing and evaluating texts.

The PATs have been rigorously tested and piloted with schools to ensure kaiako and ākonga have a consistent experience.

PAT Pāngarau | PAT Mathematics

Improving equity for ākonga and equity in education

Influencing the future of education

In Term 1 2024, NZCER formally launched the paper tests for PAT Mathematics, and with it a new name—*PAT Pāngarau | PAT Mathematics*.

The new name aligns with the spirit of our overall PAT refresh, with an equity focus to ensure our tamariki Māori recognise their identity, places and culture in the design and content of these assessments. This marked the completion of our transition to a refreshed mathematics PAT in both paper and digital formats.

Progressive Achievement Tests (PATs)—resources, guides and recordings

NZCER developed a suite of smaller, equity-focused resources to support schools that are

administering PATs—be it our refreshed *PAT Pānui* and *PAT Pāngarau*, or our existing offerings for Reading Comprehension and Vocabulary, Punctuation and Grammar or Listening Comprehension.

The set of resources includes:

- Aratohu kaiako (teacher guides) for our refreshed PATs
- Webinar recordings of our recent sessions introducing PATs
- Collateral for schools and kaiako to use when engaging tamariki, whānau or boards
- Guides to administering PATs for kaiako
- Monitoring Progress in Learning—our guide to scales scores and ākonga progressions
- Introductory video for tamariki (see below)

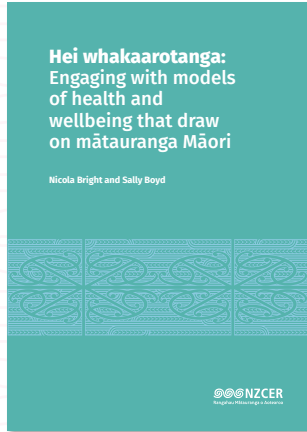
These resources, like the rest of our refresh, are designed with an explicit equity focus and to support kaiako, ākonga and whānau to make the most of PATs.

PAT
PROGRESSIVE ACHIEVEMENT TEST



Hei whakaarotanga: Engaging with models of health and wellbeing that draw on mātauranga Māori

Nicola Bright, Sally Boyd



Upholding mana Māori, whakamana Māori

Improving equity for ākonga and equity in education

How can schools and organisations in Aotearoa measure wellbeing? And how can models of health and wellbeing that draw on mātauranga Māori help them do this?

Hei whakaarotanga: Engaging with models of health and wellbeing that draw on mātauranga

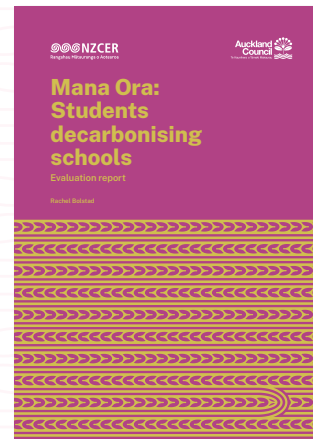
Māori explores a range of health and wellbeing models that draw on mātauranga Māori that have been used at individual, collective, and population levels in Aotearoa New Zealand.

It begins by conceptualising health and wellbeing from Māori and Western perspectives, as well as the underlying philosophies that drive different views on wellbeing. It then considers how non-Māori can approach Māori models of wellbeing with care and respect, working reflexively to engage with wellbeing and te ao Māori without stepping into the space of re-colonisation. Māori must be key partners in this work.

The paper introduces models of wellbeing that draw on aspects of mātauranga Māori which, in this context, we describe as key concepts and understandings from te ao Māori. Some are fully grounded in te ao Māori, others braid together mātauranga Māori and Western knowledge, and all conceptualise wellbeing in holistic, inclusive ways that are not often prioritised in Western models.

Mana Ora: Students Decarbonising Schools evaluation

Author(s): Rachel Bolstad



Influencing the future of education

In 2023 Auckland Council's Sustainable Schools team piloted a project called Mana Ora: Students Decarbonising Schools. This project aimed to empower students, with support, to plan and implement action projects linked to decarbonisation within their schools. The five theme areas below provided project inspiration.

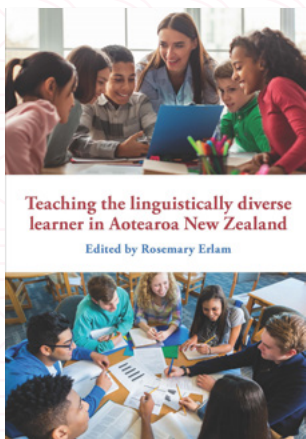


Eighteen Mana Ora projects were implemented in early childhood, primary, and secondary schools. NZCER was engaged to evaluate the impact of Mana Ora in 13 English-medium settings. A separate process gathered learning from Mana Ora projects in 5 Māori-medium settings.



The evaluation found that Mana Ora largely succeeded in achieving its intended outcomes for students, teachers, and advisors.

Teaching the linguistically diverse learner in Aotearoa New Zealand



A new book for teachers and students who are learning how to respond to the language needs of learners from diverse language and cultural backgrounds as they teach their specific curriculum areas.

NZCER on the Ipu Kererū top 10

It was wonderful to see three articles on the Ipu Kererū top 10 for 2023 that our kaimahi contributed to.

- #2: *Re-thinking the 'one size fits all' design concept*, by Rosemary Hipkins and Janet Lee.
- #3: *Pou Māori are essential to the futures of schools*, by Nicola Bright.
- #10: *Education for a climate changing, low-emissions Aotearoa New Zealand*, by Rachel Bolstad and the University of Waikato's Chris Eames.

Meaningful feedback for continuous improvement in the classroom

In this free January webinar, NZCER was honoured to host Dr Brent Duckor and Dr Carrie Holmberg, educators at San Jose State University and authors of new book *Feedback for Continuous Improvement in the Classroom*.

They were joined by Professor Bronwen Cowie and Professor Gavin Brown, as well as our own Dr Charles Darr. Together they discussed feedback, delivering practical actions that kaiako can implement right away in their classroom, to support students' peer- and self-assessment and learning progressions, rather than focusing on summative scores and marks.



Conferences and presentations

Gibbs, B. (2024) NZQA presentation at an assessment development hui about equity in assessment, 31 January

Smaill, E. (2024), Preparing for paper presentation at the 2024 AERA Annual Meeting in Philadelphia, March

Tuifagalele, R. (2024) Preparation and Presentation in Wellington Girls about Pacific education, 25–26 February

Hipkins, R. (2024). Science curriculum and assessment in Aotearoa New Zealand. Virtual presentation to Annual conference of the ASE (Association for Science Education), Northampton, Saturday 6 January.

Hipkins, R. (2024). Why NCEA? A brief overview of the change pressures that led to the reform of assessment for qualifications in New Zealand secondary schools. Virtual presentation to the University of the Third Age, Dunedin. Thursday March 21.

Waiti, P. and Hipkins, R. (2024). The learning benefits of a knowledge systems approach to science. Webinar for Science Learning Hub, Thursday March 28.



Hauwhā tuawhā

Fourth quarter

Celebrating 50 years of Te Wāhanga

Decolonising education

Upholding mana Māori, whakamana Māori

In May, NZCER hosted the event *Kia kotahi te hoe, kia manawa piharau*—a celebration of 50 years since Richard Benton’s sociolinguistic survey and the establishment of Te Wāhanga. We were honoured to witness the wisdom, passion and wit of some incredible speakers who took us on a journey looking at the past, present, and future of te reo Māori revitalisation and research.

The group spoke of the challenges faced by and opportunities ahead for te reo Māori, with

topics running from threats posed by artificial intelligence, though to looking to the values and principles within Te Ture mō Te Reo Māori 2016 for guidance.

We would like to thank Richard Benton, Hona Black, Arihia Stirling, Ria Tomoana, Nicola Bright, Esther Smaill and Mere Skerrett for their time, knowledge, enthusiasm and hope for the future of te reo Māori.

Waiho i te toipoto, kaua i te toiroa



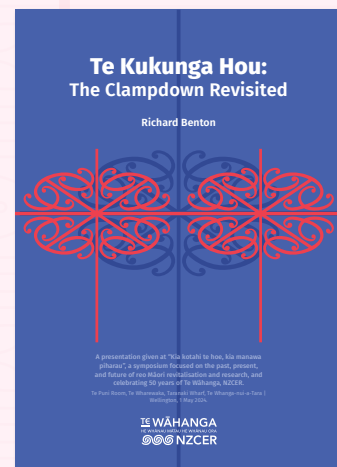
Te Kukunga Hou: The Clampdown Revisited

“Those concerned about the future of te reo Māori must work to ensure that the values listed in the Māori Language Act become a reality for all who call Aotearoa New Zealand home. We must ensure that they are not simply the aspirations of a few, but are threads firmly woven into the social fabric of the country.

Following our celebration of Te Wāhanga, Richard Benton gave

NZCER permission to publish his presentation—*Te Kukunga Hou: The Clampdown Revisited*.

NZCER is eternally grateful for Dr Benton’s time and wisdom, which in this presentation covers topics from Te Tiriti o Waitangi and the current state of te reo Māori to Dr Benton’s own background and The Clash’s 1979 single, “Clampdown”.



Set 2024, no.1

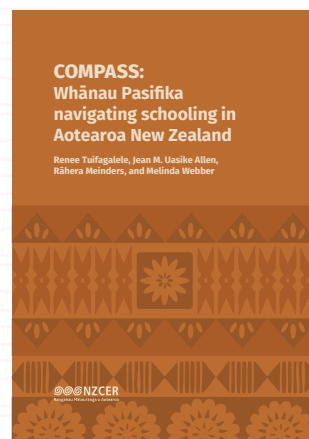


- Teaching the mana model—A Māori framework for reconceptualising student success and thriving, by Melinda Webber.
- Supporting Māori learners through bicultural teacher–parent partnerships using the PATI model, by Karyn Saunders.
- From key competencies to science capabilities and on to enduring competencies: Tracing the trajectory of an idea, by Rosemary Hipkins.
- Deep and connected learning through hypothetical learning trajectories, by Amanda Gardner.
- Science journeys of Pacific learners: Myths and realities, by Martyn Reynolds and Pio Lupo.
- Considering the assessment landscape in 2024, by Charles Darr and Graeme Cosslett.



COMPASS: Whānau Pasifika navigating schooling in Aotearoa New Zealand

By Renee Tuifagalele, Jean M. Uasike Allen, Rāhera Meinders, and Melinda Webber



Improving equity for ākonga and equity in education

Influencing the future of education

This report focuses on the perspectives of whānau Pasifika as they express their attitudes and beliefs about what success looks like for their tamariki and why success is important. It employs the Indigenous practice of wayfinding to frame discussions of success through a range of values whānau Pasifika hold, and supportive characteristics they enact that steer their tamariki towards achieving their educational aspirations.

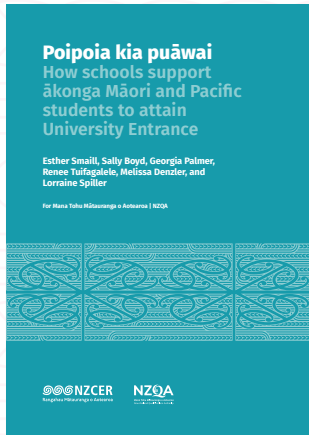
Our research question for this study was: *What are the Pasifika values that guide whānau as they navigate educational spaces and how are these anchored in Pasifika measures of success?*

We identified a range of key Pacific values and characteristics that shape notions of success for Pasifika learners, according to whānau Pasifika. We define whānau characteristics as the way that whānau enact their values.

Taken together, the study identified critical factors that serve as important navigational tools for whānau Pasifika to support the educational journeys of their tamariki.

Poipoia kia puāwai: How schools support ākonga Māori and Pacific students to attain University Entrance

By Esther Smaill, Sally Boyd, Georgia Palmer, Renee Tuifagalele, Melissa Denzler, and Lorraine Spiller



Upholding mana Māori, whakamana Māori

Improving equity for ākonga and equity in education

In 2022, the New Zealand Qualifications Authority (NZQA) identified a range of schools at which the University Entrance (UE) attainment of ākonga Māori and Pacific students was at least 10% higher than their decile (now EQI) band average.

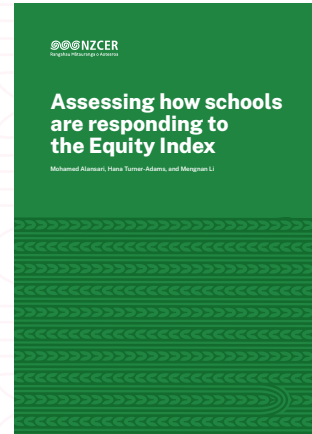
In 2023, NZQA asked NZCER to work with six of these higher UE attainment schools to explore how they support ākonga Māori and Pacific students to attain UE.

In terms of laying the foundation for Aotearoa New Zealand to grow a more culturally representative workforce and to become a more equitable society, the six secondary schools that took part in this study are leading the way.



Assessing how schools are responding to the Equity Index

By Mohamed Alansari, Hana Turner-Adams, Mengnan Li



Improving equity for ākonga and equity in education

Influencing the future of education

In 2023, the NZCER undertook research to assess schools' responses to the Equity Index (EQI) and the associated key questions:

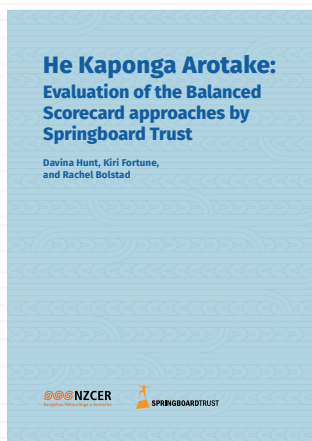
1. To what extent are schools/kura implementing initiatives, practices, and resources designed to address socioeconomic barriers? (baseline)
2. To what extent are schools/kura changing practices or expenditure decisions to address socioeconomic barriers in response to funding changes resulting from the EQI?

A case-study methodology was used to provide nuanced understandings of how 15 English-medium schools across Aotearoa New Zealand support their students to achieve equitable outcomes, and how that might change with the introduction of the EQI. The report also describes schools' initial perceptions of, and reactions to, the new EQI system.

Of note is that our sample over-represents schools whose equity funding will decrease substantially over the next few years. Those schools may have felt more driven to take part in our research to share their views about the potential impacts of equity funding cuts.

He Kaponga Arotake: Evaluation of the Balanced Scorecard approaches by Springboard Trust

By Davina Hunt, Kiri Fortune, and Rachel Bolstad



Influencing the future of education

In 2022, Springboard Trust piloted the *Balanced Scorecard for Schools Aotearoa (BSSA)* professional development programme for those who had completed the SLPP. This introduced the Balanced Scorecard (BSC) tool, developed initially to support businesses (Kaplan & Norton, 1992) but modified to assist principals in the challenge of measuring their school's progress, performance, and impact against their strategic plan. The BSC encourages principals to use four perspectives to set strategic objectives and monitor progress in: Academic Learning; Teaching and Leadership; School Culture and Community; and People, Tools and Resources.

This report provides an independent formative evaluation of the BSC approach. It seeks to gain insight from the experiences of eight principals across four waves who completed a BSC during 2022–23.

Commentary and articles

Schools are excited about localising the Aotearoa NZ histories curriculum—and so are we

By Alex Barnes and Rachel Bolstad

“In the past, little emphasis has been given to teaching localised colonial histories—including

local Māori histories—in many schools (Harcourt, 2020). Previous research on curriculum implementation tells us that schools will often start with the newer aspects of a new curriculum. Focusing first on what's new can be engaging for teachers and help connect to the bigger picture of the curriculum change.”

Standardised testing can be useful—if we keep it low-stakes

Press release

“Our longstanding belief is that standardised assessments are valuable in low-stakes, formative environments rather than as a high-stakes, solitary indicator of progress. We hope PATs will continue to be used as one of several tools in a teacher's toolkit – alongside observations, whānau input, ākonga feedback and appropriate professional learning and development.”

Conferences and presentations

Bolstad, R. (2024). Transformative climate and sustainability education: Insights from research. PPTA TEACH conference keynote. 27 April

Bolstad, R. & Finlayson, T. (2024). Climate change and schools: What can Boards do? Masterclass workshops for Te Whakarōputanga NZ School Boards Association Conference. Tākina, Wellington. 8 June

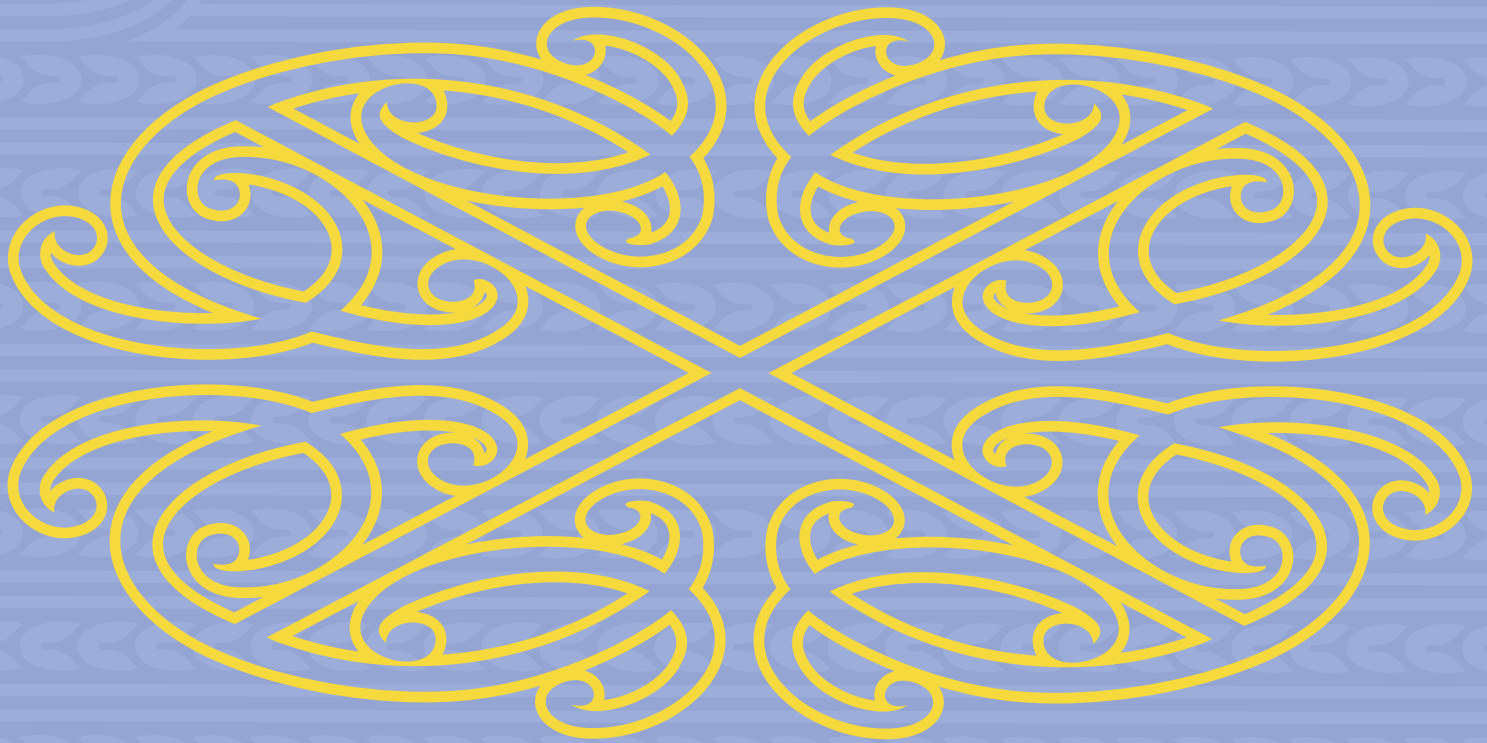
Gibbs, B. (2024). “It made me feel like an expert”: Developing functional thinking through culturally located tasks. Preparation of presentation for the International Congress on Mathematical Education, 10th July.

Roberts, J. (2024). PAT Pāngarau and PAT Pānui presentation discussion for presentation at New Zealand Assessment Institute Conference, Auckland, 16 April.

Smaill, E. and Bright, N. (2024). Preparation for and presentation of a paper called, “Growing Māori language in schools: critical conversations about identity, positioning, and racism,” at the 2024 AERA Annual Meeting.

Tauāki pūtea

Financial statements



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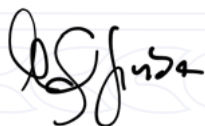
Independent Auditor's Report 45

Statement of Responsibility

We are responsible for the preparation of the New Zealand Council for Educational Research's financial statements, and for the judgements made in them.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements fairly reflect the financial position and operations of the New Zealand Council for Educational Research for the year ending 30 June 2024.



Martin Zuba
Chair – Audit and Risk Committee
15 November 2024



John O'Neill
Chair
15 November 2024

The accompanying notes form part of these financial statements.

Statement of Comprehensive Revenue & Expense

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Non-Exchange Revenue			
Te Pae Tawhiti	2	1,506,686	1,448,693
Philanthropic Revenue	2	125,000	538,727
Total Non-Exchange Revenue		1,631,686	1,987,420
Exchange Revenue			
Project Revenue	3	3,161,906	3,471,634
Service Level Agreement Revenue	3	1,590,576	1,526,492
Interest Revenue	3	145,221	78,458
Assessment Services Revenue	3	1,977,361	1,683,089
Sales of Books and Journals	3	1,199,530	961,736
Other Revenue	3	113,770	91,983
Total Exchange Revenue		8,188,364	7,813,392
Total Revenue		9,820,050	9,800,812
Expenditure			
Printing Expenses		628,739	421,800
Operating Expenses	4	2,130,463	2,026,244
Personnel Expenses	5	5,607,098	5,095,657
Lease Expenses		898,532	844,991
Finance Costs	4	9,489	10,348
Depreciation and Amortisation Expense	9, 10	480,811	495,483
Total Expenditure		9,755,132	8,894,523
Net Surplus for the year		64,918	906,289
Other Comprehensive Revenue & Expense		-	-
Total Comprehensive Revenue & Expense for the year		64,918	906,289

The accompanying notes form part of these financial statements.

Statement of Changes in Equity

for the year ended 30 June 2024

EQUITY	2024 \$	2023 \$
Accumulated Comprehensive revenue and expense		
Balance at start of the year	6,938,291	6,032,002
Total Comprehensive Revenue & Expenditure for the year	64,918	906,289
Balance at 30 June	7,003,209	6,938,291

The accompanying notes form part of these financial statements.

Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$	2023 \$
Current Assets			
Cash and Cash Equivalents	6	4,335,686	3,542,157
Trade and Other Receivables	7	1,046,997	1,925,134
Inventory	8	381,002	404,901
<i>Total Current Assets</i>		5,763,685	5,872,192
Non-current Assets			
Property, Plant and Equipment	9	918,653	1,084,369
Intangible Assets	10	2,172,095	2,164,598
<i>Total Non-current Assets</i>		3,090,748	3,248,967
Total Assets		8,854,433	9,121,159
Current Liabilities			
Trade Payables		157,924	230,312
Employee Entitlements	11	529,874	505,232
Income in advance	12	107,257	618,545
Other Payables	13	172,754	265,766
Educational Funds	14	831,516	507,040
<i>Total Current Liabilities</i>		1,799,325	2,126,895
Non-current Liabilities			
Employee Entitlements	11	51,899	55,973
<i>Total Non-current Liabilities</i>		51,899	55,973
Total Liabilities		1,851,224	2,182,868
Net Assets		7,003,209	6,938,291
Equity			
Accumulated revenue and expense		7,003,209	6,938,291
Total Equity		7,003,209	6,938,291

The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Cash Flows from Operating Activities			
Receipts from Government		1,452,000	1,452,000
Receipts from Customers		8,588,469	7,166,561
Interest Received		146,491	69,420
Educational Funds Receipts	14	1,556,000	1,556,000
Payments to Employees		(5,543,904)	(4,958,736)
Payments to Suppliers		(3,851,494)	(3,410,544)
Educational Funds Payments	14	(1,231,524)	(1,495,727)
Net Cash Flows from Operating Activities		1,116,038	378,974
Cash Flows from Investing Activities			
Maturing of Short-term Deposits		0	0
Sale of Property, Plant and Equipment		370	585
Purchase of Property, Plant and Equipment		(49,195)	(41,833)
Investment in Intangible Assets		(273,684)	(433,818)
Net Cash Flows from Investing Activities		(322,509)	(475,066)
Increase / (Decrease) in Cash and Cash Equivalents		793,529	(96,092)
Cash and Cash Equivalents at the Beginning of the Year		3,542,157	3,638,249
Cash and Cash Equivalents at the End of the Year	6	4,335,686	3,542,157

The Council did not undertake any financing activities during the year.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2024

1. Statement of Accounting Policies

Reporting Entity

The New Zealand Council for Educational Research (the Council) is a public benefit entity established under the New Zealand Council for Educational Research Act 1972.

The purpose of the Council is to find ways for kaiako, ākonga, and whānau to have the best possible education experiences and outcomes. We play a leading role in research, developing tools, and providing services that drive effective learning and positive change in policy and practice.

The Council is a reporting entity for the purposes of the terms of section 32 of the New Zealand Council for Educational Research Act 1972. Its registered office and principal place of business is at 10 Brandon Street, Wellington.

The financial statements of the Council are for the year ended 30 June 2024, and were approved on 15 November 2024.

Basis of Preparation

The financial statements have been prepared on a going concern basis and in accordance with GAAP. Accounting policies have been applied consistently throughout the period.

Statement of Compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Public Finance Act, which include the requirement to comply with GAAP, and Treasury Instructions.

The financial statements have been prepared in accordance with and comply with PBE Accounting Standards Reduced Disclosures Regime (PBE Standards RDR).

The Council is a public entity as defined in the Public Audit Act 2001, and is designated as a public sector public benefit entity (PBE) for financial reporting purposes.

The Council does not have public accountability and is not large, as defined in the Accounting Standards Framework issued by the External Reporting Board. Therefore, the Council has elected to report in accordance with PBE Standards RDR.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars (NZD) and all values are rounded to the nearest dollar.

Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements:

a) Revenue Recognition — Non-Exchange Revenue

The Council receives two main forms of non-exchange revenue. These are a Government Grant, and Philanthropic funding.

The Government Grant, renamed as Te Pae Tawhiti is received by the Council from the Ministry of Education, to fund a specified programme of work.

Revenue received under the Te Pae Tawhiti agreement is classified as arising from non-exchange transactions, in that the Council receives funding from the Ministry of Education and uses this to provide value across the education sector, not directly back to the Ministry. Te Pae Tawhiti funding is subject to restrictions, in that the Council can only use the funds in fulfilling the specific work programme that has been negotiated and agreed with the Ministry.

In the 2023-24 financial year, the Council was able to secure funding from the JN & HB Williams Memorial Trust. Funding received from the Trust does not provide direct value back to the Trust but will provide value to the education sector in New Zealand when the redevelopment work of progress achievement tests has been completed.

b) Revenue Recognition — Exchange Revenue

Revenue is measured at the fair value of consideration received or receivable and is recognised to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised.

Sale of Educational Resources

Revenue derived from the sale of educational resources to third parties is recognised at the point of sale of the goods to the customer.

Project Revenue

Services provided to third parties on normal commercial terms are exchange transactions. Revenue from provision of these services is recognised when milestones within projects have been completed to the satisfaction of both parties to the project contract.

Interest Revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Assessment Services Revenue

The Council generates revenue from providing Progressive Achievement Tests (PAT) to the education sector to enable organisations to measure the progress made by learners. The tests may be conducted in either print format or online. Where testing is conducted by printed material, the revenue generated is from the sale of printed tests to the organization. Where the testing is provided in an online format, the revenue is generated by an annual subscription to use the assessment platform, combined with a revenue stream for the level of testing undertaken.

Service Level Agreement Revenue

The Council receives revenue from organisations for the provision of help desk and support functions which are based on Service Level Agreements. Where the Council has entered into a Service Level Agreement for the provision of these services, the revenue is allocated on an even basis over the duration of the contract.

Other Revenue

Other revenue includes revenue generated from undertaking workshops, conducting surveys, and the disposal of assets. Revenue from these sources is recognised at the time the invoice is created for the provision of the goods or service. The Council also receives royalties from the use of book chapters and journal articles. The royalties are paid to the Council by universities based on the usage of copied material based on data collected from the Copyright Licensing New Zealand. The Council invoices the universities annually based on the usage.

c) Trade and Other Receivables

Short-term receivables are recorded initially at fair value plus directly attributable transaction costs and subsequently at amortised cost, using the effective interest rate method less an allowance for credit losses. The Council applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

Short-term receivables are written off when there is no reasonable expectations of recovery. Indicators that there is no reasonable expectations of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted by the asset's original effective interest rate. Losses are recognised in the surplus or deficit and reflected in an allowance account against Financial Assets at amortised cost. Interest on the impaired asset continues to be recognised.

When an event occurring after the impairment was recognised causes the amount of impairment to decrease, the decrease in impairment loss is reversed through surplus or deficit.

Individual trade receivables that are known to be uncollectable are written off when identified, along with associated allowances.

d) Cash and Cash Equivalents

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short-term, highly liquid investments with original maturities of three months or less.

e) Inventories

Inventories are held for distribution or for use in the provision of goods and services. Inventories held by the Council are on a commercial basis and are measured at the lower of cost and net realisable value.

Any write-down from cost to net realisable value or for the loss of service potential or from cost to net realisable value is recognised in surplus or deficit in the year of the write-down. The cost of purchased inventory is determined using the weighted average cost method.

The Council does not acquire inventories through non-exchange transactions.

f) Property, Plant and Equipment

Property, plant and equipment consists of furniture and fittings (including leasehold improvements) computer equipment and electrical equipment. Assets are stated at cost, less accumulated depreciation and any impairment in value. Cost includes expenditure that is directly attributable to the acquisition of the item.

The cost of an item of property, plant or equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

When an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value when control over the asset is obtained.

On the subsequent disposal or permanent withdrawal of an item of property, plant or equipment, the gain or loss on disposal is calculated as the difference between the disposal proceeds (if any) and the carrying amount of the asset, and is included in the surplus or deficit for the year.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation on property, plant and equipment is calculated on a straight-line basis.

The following estimated useful lives are used in the calculation of depreciation.

- Furniture and Fittings 10 years (10% straight line)
- Computer and Electronic Equipment 3-5 years (20%-33% straight line)

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

The residual value, depreciation method and useful life of an asset are reviewed, and adjusted if applicable, at each financial year-end.

g) Intangible Assets

The intangible assets held by the Council are product developments.

Product development costs that meet the recognition criteria in PBE IPSAS 31 are capitalised as incurred.

Staff training costs are recognised as an expense when incurred. Costs associated with maintaining product developments are recognised as an expense when incurred.

The carrying value of an intangible asset is amortised on a straight-line basis over its estimated useful life. Amortisation begins when the asset is in a state of readiness and is available for use.

The amortisation charge for each financial year is recognised in the surplus or deficit for the year.

The useful lives and associated amortisation rates of the product development class of intangible assets have been estimated as 6-10 years (10%-17% straight line). The residual value, amortisation method and useful life of an asset are reviewed, and adjusted if applicable, at each financial year-end.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the surplus or deficit when the asset is derecognised.

h) Impairment of Property, Plant and Equipment and Intangible Assets

The Council does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash generating assets

Property, plant and equipment and intangible assets that are held at cost and have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable amount is the higher of an asset's fair value, less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as being impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

Any subsequent reversal of an impairment loss is recognised in the surplus or deficit.

i) Trade and Other Payables

Short-term creditors and other payables are recorded initially at fair value plus directly attributable transaction costs and subsequently at amortised cost, using the effective interest rate method.

- Trade and other payables are recognised when the Council becomes obliged to make future payments resulting from the purchase of goods and services.

j) Income in Advance

Income received in advance of actual delivery of the associated goods or services is recorded as part of Current Liabilities on the Statement of Financial Position. The main categories of income in advance are subscriptions and project funds received in advance.

k) Provision for Employee Entitlements

Provision is made in respect of the Council's liability for annual leave and long-service leave.

Short term

Employee benefits that are due to be wholly settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date and long-service leave entitlements expected to be wholly settled within 12 months of reporting date.

Long term

Employee benefits that are due to be wholly settled beyond 12 months after the end of the period in which the employee renders the related service, such as long-service leave, have been calculated using a model that takes account of:

- the likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlements; and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Annual leave vested and non-vested and long service leave expected to be settled within 12 months of reporting date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

l) Operating Leases

An operating lease is a lease that does not transfer substantially all the risks and benefits of ownership of the asset to the lessee. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

m) Foreign Currency Transactions

Transactions in foreign currencies are translated into NZD (which is the functional currency) using the spot exchange rates at the dates of the transactions. Foreign exchange gains or losses resulting from the settlement of such transactions are recognised in the surplus or deficit for the year.

n) Goods and Services Tax

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax, then it is recognised as part of the related asset or expense.

o) Income Taxes

Section 29 of the New Zealand Council for Educational Research Act 1972 exempts the Council from income tax. Accordingly, no provision has been made for income tax.

p) Critical Accounting Estimates and Assumptions

In preparing these financial statements, the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Project revenue

As stated in Section b) Revenue Recognition, subsection Project Revenue, the Council reviews the progress of research contracts, based on how close to the next milestone deliverable the project is at balance date.

Where the project has a milestone date during the month of June and all the associated work has been completed, an invoice will be created, and the full value of the milestone will be recognised in the month of June. In this situation, no estimation of revenue is required.

If the full value of the current milestone has not been completed at balance date, an estimate of the percentage of completion will be made and an appropriate accrual will be made to recognise the proportion of revenue associated with the percentage of work completed.

An incorrect estimate of the work required to complete contracts will impact on the revenue recognised in the surplus or deficit.

Estimating useful lives and residual values of property, plant, equipment and intangible assets

Assessing the appropriateness of useful life and residual value estimates of property, plant, equipment and intangible assets requires a number of factors to be considered, such as the physical condition of the asset, expected period of use of the asset by the Council, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation and amortisation expense recognised in the surplus or deficit, and the carrying amount of the asset in the statement of financial position. The Council minimises the risk of this estimation uncertainty by physical inspection of the assets (where appropriate), asset replacement programmes, and regular review of estimated lives and residual values for major assets.

Long-service leave

Note 11 provides a breakdown of the exposure in relation to long service leave liabilities.

Education Funds

Education funds are those funds where NZCER acts as an agent for other organisations and holds the funds in trust until the council is advised that set criteria for funding has been met. Once that criteria is met, the funds are released to the recipient. Receipts and disbursements of these funds are excluded from the Statement of Comprehensive Revenue and Expense, as they do not meet the requirements to be recognised as revenue or expenditure of the Council. Refer to Note 14 for the detail of these funds. However, funds held by the Council as at 30 June have been included as liabilities in the Statement of Financial Position.

q) Critical Judgements in Applying the Council's Accounting Policies

Management has exercised the following critical judgements in applying the Council's accounting policies for the year ended 30 June 2024.

Leases classification

Determining whether a lease agreement is a finance or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to the Council.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the Statement of Financial Position as property, plant and equipment, whereas for an operating lease, no such asset is recognised.

The Council has exercised its judgement on the appropriate classification of equipment leases and has determined current lease arrangements are operating leases.

r) Comparatives

The comparative financial period is 12 months. Where necessary, comparatives have been reclassified from that reported in the 30 June 2023 financial statements to ensure consistency with the presentation of the current year's position and performance.

s) Financial Instruments**Recognition and Derecognition**

Financial assets and financial liabilities are recognised when the NZCER becomes a party to the contractual provisions of the financial instrument. Purchases and sales of financial assets are accounted for at trade date, i.e., the date that NZCER commits to purchase or sell the asset.

NZCER derecognises a financial asset when the rights to receive cash flows from the asset have expired or are waived, or the NZCER has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- NZCER has transferred substantially all the risks and rewards of the asset; or
- NZCER has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Classification and initial measurement of Financial Assets

Financial assets within the scope of NFP PBE IPSAS 41 Financial Instruments. The classifications of the financial assets are determined at initial recognition. On initial recognition, a financial asset is classified as measured at: amortised cost; Fair value through other comprehensive revenue and expense (FVOCRE) – debt investment and equity investment; or fair value through surplus or deficit (FVTSD).

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in the surplus or deficit. NZCER's financial assets are classified as amortised cost. Financial assets include: Cash and cash equivalents, Trade and other receivables and investments.

Financial assets are classified as at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in surplus or deficit. Any gain or loss on derecognition is recognised in surplus or deficit.

All financial assets are subject to review for impairment at least at each reporting date.

Classification and Initial Measurement of Financial Liabilities

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs. Subsequently, financial liabilities are measured at amortised cost using the effective interest method. All interest-related charges are included within finance costs or finance income. NZCER only has financial liabilities which are classified into the Amortised Cost Category.

2. Non-Exchange Revenue consists of the following items

	2024 \$	2023 \$
Te Pae Tawhiti (Government Grant)	1,506,686	1,448,693
Philanthropic Revenue	125,000	538,727
Total	1,631,686	1,987,420

Revenue received under the Te Pae Tawhiti agreement is a Government Grant from the Ministry of Education. It funds a specific work programme of research that is negotiated and agreed with the Ministry. Revenue received under a Philanthropic agreement is classified as arising from non-exchange transactions. The Council has received funding from the JN & HB Williams Memorial Trust to provide funding towards redevelopment of PATs, and the benefit of the funding is to the education sector, and not directly to the Trust.

3. Exchange Revenue consists of the following items

	2024 \$	2023 \$
Project Revenue	3,161,906	3,471,634
Service Level Agreement Revenue	1,590,576	1,526,492
Interest Revenue	145,221	78,458
Assessment Services Revenue	1,977,361	1,683,089
Sales of Books and Journals	1,199,530	961,736
Other Revenue	113,770	91,983
Total	8,188,364	7,813,392

Other Revenue includes income generated from surveys, workshops, royalties, and the gain on disposal of assets.

4. The Statement of Comprehensive Revenue & Expense includes the following items

<i>Operating Expenses</i>	2024 \$	2023 \$
Seminars and Conferences	3,602	4,780
ICT— Info & Comm Technology	669,118	581,646
Travel	158,244	65,498
Administration Expenses	343,861	402,311
Contracted Services	760,099	790,689
Advertising Expenses	20,533	19,956
Library Expenses	42,560	32,616
Fees to Auditors		
– Audit of the Financial Statements	56,332	52,632
Board Members' Fees	47,055	36,285
Board Expenses	20,600	35,390
Bad Debts Written Off	–	–
Donations Paid	8,459	4,441
Total Operating Expenses	2,130,463	2,026,244

ICT— Info and Comm Technology costs are comprised of software and network costs. Software costs include Microsoft Office licenses and ERP system licenses. The network costs include the cost of licenses for web-based applications to enable the Council to conduct work in an electronic method with cloud-based systems and storage.

Contracted services are costs associated with undertaking research where the Council does not have the required level of resource or experience required to deliver the research to a suitable standard. In these situations, external resource is engaged to provide the required resource.

<i>Financial Expenses</i>	2024 \$	2023 \$
Bank Fees	9,289	10,346
Non-lending Losses	200	2
Total Financial expenses	9,489	10,348

5. Personnel Expenses

	2024 \$	2023 \$
Salaries and Wages	5,232,532	4,843,826
Defined Contribution Plan	203,512	181,383
Staff Development and Training Expenses	119,867	37,896
Other Personnel Expenses	51,187	32,552
Total Personnel Expenses	5,607,098	5,095,657

6. Cash, Cash Equivalents and Investments

	2024 \$	2023 \$
Cash at Bank	2,635,686	1,342,157
Term Deposits with Maturities less than 3 months	1,700,000	2,200,000
Total Cash and Cash Equivalents	4,335,686	3,542,157
Investments - Term Deposits	-	-
Total Cash, Cash Equivalents & Investments	4,335,686	3,542,157

The carrying value of all investments with maturity dates of 12 months or less approximates their fair value.

Term investments held at reporting date were for terms of between 30 and 92 days, with interest rates between 3.3% and 4.8%.

The Council holds unspent trust funds received (described as 'Educational Funds'), included in cash at bank, of \$831,516 being Teaching and Learning Research Initiative (TLRI) (2023: \$507,040) that is subject to restrictions. TLRI restrictions generally specify that the funds may only be disbursed to researchers and projects that have been approved by the TLRI Board. Additional information about the Educational Funds may be found in Note 14.

7. Trade and Other Receivables

<i>The major categories of receivables are:</i>	2024 \$	2023 \$
Trade/Project Receivables	747,662	1,803,770
Accrued Interest	8,443	9,713
Other Receivables	290,892	111,651
	1,046,997	1,925,134

As at 30 June 2024 and 2023, all overdue receivables have been assessed for impairment and appropriate provisions applied where necessary. At reporting date, there was a provision for impairment of \$3,796 (2023: \$8,033). Of the balance of receivables, \$622,662 is attributable to exchange transactions (2023: \$1,800,134) and \$125,000 to non-exchange transactions (2023: \$125,000).

8. Inventories

	2024 \$	2023 \$
Stock NZCER Press	292,254	320,485
Stock PTS	88,748	84,416
Total Inventories	381,002	404,901

As at 30 June 2024, inventories have been reviewed with old stock either written off or carrying costs written down to market value. The write-off for 2024 was \$59,525 (2023: \$2,829).

9. Property, Plant and Equipment

	Furniture & fittings \$	Equipment \$	Total \$
<u>Cost</u>			
Balance at 1 July 2022	1,348,329	541,255	1,889,584
Additions	0	42,491	42,491
Disposals	0	(17,826)	(17,826)
Balance at 30 June 2023			
	1,348,329	565,919	1,914,249
Balance at 1 July 2023	1,348,329	565,919	1,914,248
Additions	0	49,195	49,195
Disposals	0	(16,615)	(16,615)
Transfers	0	0	0
Balance at 30 June 2024	1,348,329	598,499	1,946,828
<u>Accumulated Depreciation</u>			
Balance at 1 July 2022	261,346	377,862	639,208
Depreciation Expense	141,575	66,922	208,497
Eliminate on Disposal	0	(17,826)	(17,826)
Balance at 30 June 2023	402,921	426,958	829,879
Balance at 1 July 2023	402,921	426,958	829,878
Depreciation Expense	141,345	73,279	214,624
Eliminate on Disposal	0	(16,328)	(16,328)
Balance at 30 June 2024	544,266	483,909	1,028,175
Net Book Value at Year-end			
At 30 June 2023	945,408	138,962	1,084,370
At 30 June 2024	804,063	114,590	918,653

10. Intangible Assets

	Capitalised development \$	Intangible Assets in Progress \$	Total \$
<u>Cost</u>			
Balance at 1 July 2022	3,367,445	357,902	3,725,347
Additions	339,527	433,818	773,345
Capitalised	0	(339,527)	(339,527)
Disposals	0	0	0
Balance at 30 June 2023	3,706,972	452,193	4,159,165
Balance at 1 July 2023	3,706,972	452,192	4,159,164
Additions	589,018	273,684	862,702
Capitalised	0	(589,018)	(589,018)
Disposals	0	0	0
Balance at 30 June 2024	4,295,990	136,858	4,432,848
<u>Accumulated Amortisation</u>			
Balance at 1 July 2022	1,707,580	0	1,707,580
Amortisation Expense	286,986	0	286,986
Disposals	0	0	0
Balance at 30 June 2023	1,994,566	0	1,994,566
Balance at 1 July 2023	1,994,566	0	1,994,566
Amortisation Expense	266,187	0	266,187
Disposals	0	0	0
Balance at 30 June 2024	2,260,753	0	2,260,753
At 30 June 2023	1,712,406	452,193	2,164,599
At 30 June 2024	2,035,237	136,858	2,172,095

NZCER's intangible assets comprise of two major assets. These are the PATs that are widely used in the education setting within New Zealand, as well as the Assist platform, a system designed to help users understand testing results. In the 2022-23 and 2023-24 financial years, there has been significant investment into both of these assets to ensure that the tests provided are culturally appropriate and fit for purpose. NZCER does not own any software assets (2023: Nil).

11. Employee Entitlements

	2024 \$	2023 \$
<u>Current</u>		
Annual Leave	392,504	368,841
Accrued Salary and Wages	137,370	136,391
	529,874	505,232
<u>Non-Current</u>		
Long Service Leave	51,899	55,973
	51,899	55,973

The employee entitlement balances disclosed above include accruals made to reflect the correct leave liabilities for all employees as at 30 June each year.

12. Income in Advance

	2024 \$	2023 \$
Advance Subscriptions	74,417	77,258
Project Income in Advance	32,840	486,601
Te Pae Tawhiti in Advance	–	54,686
	107,257	618,545

Advance subscriptions and project income in advance are normally settled within 12 months of balance date. As the liability is limited to the amount of revenue held in advance, the carrying value of the liability approximates their fair value.

13. Other Payables

<i>The major categories of Other Payables are:</i>	2024 \$	2023 \$
Accruals	55,660	48,661
Other Liabilities	117,094	217,105
	172,754	265,766

Accruals and other liabilities (which mainly comprises expenditure clearing accounts and taxes payable) are non-interest-bearing and are normally settled within 30 days of balance date, and therefore the carrying value of these payables approximates their fair value.

14. Educational Funds

The Council administers three funds for specific educational purposes.

Teaching and Learning Research Initiative (TLRI)

The Council has an agreement with the Ministry of Education to provide programme coordination services for this initiative. Under this agreement, the Council receives TLRI funding from the Ministry and disburses this funding on behalf of the Ministry to projects selected by the TLRI Advisory Board.

Beeby Fund 1998

The Beeby Fund is a joint arrangement by the Council and UNESCO and provides funding to researchers to prepare books focused on enhancing teaching practice and students' learning. This fund is administered by the Council.

The Margaret Blackwell Fellowship

The Margaret May Blackwell Travel Fellowship was initiated in 1988 and is administered by NZCER on behalf of Trustees. The fellowship is given annually to enable a suitable person in early childhood education to study overseas to gain further experience and subsequently to disseminate that information for the benefit of early education in New Zealand. In the 2024 financial year, there were no applicants for the Fellowship, so no transactions are recorded in the table below.

Funds	Balance 30 June 2023 \$	Receipts \$	Payments \$	Balance 30 June 2024 \$
Teaching and Learning Research Initiative	492,040	1,556,000	1,216,524	831,516
Beeby Fund 1998	15,000	–	15,000	–
Margaret Blackwell Trust	–	–	–	–
Total	507,040	1,556,000	1,231,524	831,516

According to PBE IPSAS 9, this is an agency arrangement which states that the economic benefits received by the entity under an agency arrangement are not included in the definition of revenue. Following the same reasoning outflows of funding on behalf of another entity are excluded from being recognised as expenditure. Therefore, receipts and disbursements of these funds are excluded from the Statement of Comprehensive Revenue and Expense, as they do not meet the requirements to be recognised as revenue or expenditure of the Council. However, funds held by the Council as at 30 June have been included as liabilities in the Statement of Financial Position.

TLRI funds held as at 30 June each year are expected to be fully disbursed within 12 months of reporting date and therefore are reported as current liabilities. Because we cannot determine or control when Beeby funds are spent, we have also reported these as current liabilities.

The total funds held as at 30 June (2024: \$831,516 and 2023: \$507,040) are subject to restrictions, in that they can only be disbursed to the projects selected by the TLRI Advisory Board, and the amounts and timing of disbursements are stipulated by the contracted payment schedules for each project.

15. Commitments for Expenditure

The future aggregate minimum lease payments to be paid by the Council as lessee under non-cancellable operating leases are as follows:

	2024 \$	2023 \$
Not later than 1 year	710,462	566,118
Later than 1 year and not later than 5 years	2,251,925	1,820,017
Later than 5 years	317,457	758,341
	3,279,844	3,144,476

Majority of the total non-cancellable operating lease expense relates to the lease of office and warehouse spaces in Wellington. During the 2020-21 financial year, new lease agreements were entered into for non-cancellable terms of up to 9 years and is reflected in the commitments shown above. Part of the office lease had a right to renew for another three years from March 2024 to March 2027, which has been exercised.

16. Contingencies

Contingent liabilities

The Council has no contingent liabilities, guarantees or indemnities outstanding as at 30 June 2024 (2023: Nil).

Contingent assets

The Council has no contingent assets (2023: Nil).

17. Related Parties

	2024 \$	2023 \$
Key Management Personnel Compensation		
<i>Board Members</i>		
Remuneration	47,055	36,285
Full-time Equivalent Members	0.48	0.37
<i>Leadership Team</i>		
Remuneration	839,887	856,543
Full-time Equivalent Members	3.70	4.00
Total Key Management Personnel Remuneration	886,942	892,828
Total Full-time Equivalent Personnel	4.18	4.37

The full-time equivalent for Board members has been determined based on time paid for preparation and attendance at Board meetings during the year.

All transactions with related parties have been conducted within a normal supplier or customer/recipient relationship, on similar terms and conditions to those that the Council would reasonably adopt in dealing with the party at arm's length in the same circumstances.

18. Categories of Financial Assets and Liabilities

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows.

	2024 \$	2023 \$
<i>Financial Assets at amortised cost</i>		
Cash and Cash Equivalents	4,335,686	3,542,157
Debtors and Other Receivables	1,046,997	1,925,134
Investments—Term Deposits	0	0
Total Financial Assets at amortised cost	5,382,683	5,467,291
<i>Financial Liabilities at amortised cost</i>		
Trade payables	157,924	230,312
Accruals for creditors	55,660	48,661
Educational funds	831,516	507,040
Total financial liabilities at amortised cost	1,045,100	786,013

The financial liabilities above represent the liabilities that the Council has at reporting date to staff or creditors. Accruals have been made where invoices are expected but had not been received by reporting date.

The balance also includes Educational Funds as disclosed in Note 14 and on the Statement of Financial Position as the Council has an obligation to make payment under these funds at future times when certain criteria have been met. The Council is unable to make payment until advised by another party so is classified as a liability here and is also included in the values of cash and cash equivalents under Note 6.

The payables above exclude income in advance and taxes payable. Income in advance is reported separately on the Statement of Financial Position.

19. Subsequent Events

There have been no events occurring subsequent to reporting date that would result in an adjustment being required to the amounts disclosed in the financial statements.



BDO Wellington Audit Limited

Independent Auditor's Report

To the readers of the New Zealand Council for Educational Research's financial statements for the year ended 30 June 2024

The Auditor-General is the auditor of the New Zealand Council for Educational Research (the Council). The Auditor-General has appointed me, Henry McClintock, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the Council on his behalf.

Opinion

We have audited:

- the financial statements of the Council on pages 2 to 20, that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive revenue & expense, statement of changes in equity and statement of cash flows for the year ended on that date and [the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion:

- the financial statements of the Council on pages 25 to 44:
 - o present fairly, in all material respects:
 - its financial position as at 30 June 2024; and
 - its financial performance and cash flows for the year then ended; and o comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 15 November 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the Council for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Council for assessing the Council's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Council or to cease operations, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the New Zealand Council for Educational Research Act 1972 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board is responsible for the other information. The other information comprises the information, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Council.



Henry McClintock
BDO Wellington Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand

Te hunga whakapā

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